The Travancore-Cochin Public Accountants Bill

Minister for Finance and Revenue **(Sri. A. J. John):** Sir, I move that the Travancore-Cochin Public Accountants Bill, as reported by the Select Committee, be taken up for consideration.

Minister for Industries and Local Self-Government **(Sri. N. Kunjuraman):** I second it.

The motion was put and carried.

The Bill was taken up for consideration.

Clause 2

Sri. D. Gnanasigamoni: I don't move my amendment.

The motion that Clauses 2, 3 and 4 stand part of the Bill was put and carried.

Clauses 2, 3, and 4 were added to the Bill.

Clause 5

Sri. K. P. Nilakanta Pillai: I don't move the amendment which stands in my name.

The question that Clause 5 stand part of the Bill was put and carried.

Clause 5 was added to the Bill.

Clause 6

Sri. D. Gnanasigamoni: I do'nt move the amendment.

The question that Clause 6 stand part of the Bill was put and carried.

Clause 6 was added to the Bill.

The question that Clauses 7 and 8 stand part of the Bill was put and carried.

Clauses 7 and 8 were added to the Bill

New Clause

Sri. D. Gnanasigamoni: Sir, I move an amendment for the addition of a New Clause to the Bill as follows :—

"Add as clause 7 the following and renumber the remaining clauses :—

'7. The Board of Revenue may, for sufficient reason, revise any orders passed, or proceedings taken by the Collector under the provisions of this Act :

Provided that no order shall be passed under this Section without previous notice to the party to be affected by such order :

Provided further that petitions for revision under this Section shall be preferred to the Board of Revenue within one month from the date of the order sought to be revised.' "

Sir, the reason for this amendment is clear from the amendment itself. The object of this Bill is to prevent loss to Government by the default or misconduct of Public Accountants. The matter involved in this legislation is purely a revenue matter for which the Revenue Board as the highest revenue authority is directly concerned and so the final authority should not vest with the Collector of a particular District. Before the constitution of the Board of Revenue, the Collector no doubt had been made the final authority in such matters so far as his District was concerned. Now with the constitution of the Revenue Board the final authority must vest with the Revenue Board and so I seek to introduce this amendment in consonance with the principles of the Revenue Board Act. All the proceedings under this Bill are either initiated by the Collector or under the requisition of others, but orders are passed by him only. Such being the case, the Revenue Board should have the right to look into the matter of the soundness or otherwise of the proceedings set afoot and thus it is absolutely necessary to have a check on the proceedings initiated by the Collector and the Revenue Board is the body that is competent to do that. Finality of any order passed ought not to vest with the collector but with the Revenue Board. Therefore, I move that the amendment may be accepted.

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ശ്രീ. എ. ജെ. ജോൺ: സർ, ഞാൻ ഈ ഭേദഗതിയെ എതിർക്കുന്നു. അന്നു് കളക്ടറന്മാർ ഇവിടെ ഉണ്ടായിരുന്നപ്പോൾ ലാൻറ് റവന്യൂ കമ്മീഷണർ ഉണ്ടായിരുന്നു. അന്നുണ്ടായിരുന്ന വ്യവസ്ഥകളെല്ലാം ഇപ്പോൾ നിലവിലുള്ള തായ്തിൽ ഇല്ല. കളക്ടറന്മാർക്കുതന്നെ ഇതിനു് അധികാരം കൊടുക്കണമെന്നു് നാം സമ്മതിക്കയുംചെയ്യുന്നു. എന്നാൽ റവന്യൂ ബോർഡിനു് അധികാരം കൊടുത്താൽ ഇനിയും ഇതുമാതിരിയുള്ള സംഗതികൾ ദീർഘകാലത്തേക്കു് നീട്ടിക്കൊണ്ടുപോകുവാൻ എളുപ്പമുള്ളതാണു്. അതുകൊണ്ടു് ഞാൻ ഈ ഭേഗതിയെ എതിർക്കുന്നു.

The amendment was put and lost.

The question that clause 1 stand part of the Bill was put and carried.

Clause 1 was addad to the Bill.

The question that the preamble and title stand part of the Bill was put and carried.

The preamble and title were added to the Bill.

Sri. A. J. John: Sir, I move that the Bill be passed.

Sri. T. K. Narayana Pillai: I second it.

The question that The Travancore-Cochin Public Accountants Bill be passed was put and carried.

The Bill was passed.

The Travancore-Cochin Revenue Recovery Bill—*(cont.)*

Minsiter for Finance and Revenue **(Sri. A. J. John):** Sir, I move that the Travancore-Cochin Revenue Recovery Bill, as reported by the Select Committee be taken up for consideration at once.

Sri. T. K. Narayana Pillai: I second it.

The question that the Travancore-Cochin Revenue Recovery Bill, as reported by the Select Committee, be taken up for consideration at once was put and carried.

The Blll was taken up for consideration, clause by clause.

Clause 2

Sri. K. P. Nilakanta Pillai: In clause 2 (a) delete the explanation, "Pattom due on Kandukrishi and Sripadom lands are within the meaning of this definition".

Sir, actuated by several reasons I table this amendment. First of all I want to record a protest against the inactivity of the present Government in dealing with and coming to a final conclusion about matters of taxation and other principles that apply to land tenure as far as these Sripadom and Kandukrishi lands are concerned. The present aystem is causing a lot of hardship to the people. In this explanation, this Bill seeks to apply the provisions followed in the recovery of public revenne in the case of Kandukrishi and Sripadom lands also. We have been agitating for a long time for the settlement of a policy in these matters. We have been told for the past three years that these matters have been engaging the attention of Government. But nothing has come out of it. What I have to say is that since the principle is not settled these lands cannot be dealt with as other kinds of lands. As it is, the Bill enables the Revenue Officers to tax the Sripandaravaga, Kandukrirhi and Sripadom lands in the same way either in cash or in kind. Price of paddy is now realised in the case of certain lands. Tenants are not able to give paddy for prices above the rate fixed by Government.

Another point is that from time immemorial the Kandukrishi lands are being enjoyed on payment of a small sum as tax. But recently most of them have been taken back by Government. In some case the tenants were ordered to pay a certain amount, to Government. Those who failed to pay the money were deprived of the ownership of those lands. In these circumstances we are not concerned with

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